



FEDERAL ELECTION COMMISSION

WASHINGTON, D.C. 20463

RQ-3

March 28, 2002

Dale R. Atherton, Treasurer
American Institute of Certified Public Accountants
Effective Legislative Committee (AICPA)
Harborside Financial Center
Jersey City, NJ 07311

Identification Number: C00077321

Reference: April Monthly Report (3/1/01-3/31/01)

Dear Mr. Atherton:

On March 6, 2002, you were notified that a review of the above-referenced report(s) raised questions as to specific contributions and/or expenditures, and the reporting of certain information required by the Federal Election Campaign Act.

Your March 21, 2002 response is incomplete because you have not provided all the requested information. For this response to be considered adequate, the following information is still required.

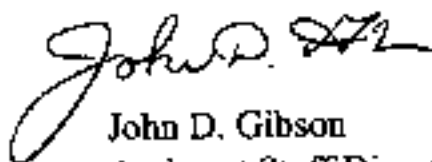
-The Commission notes the redesignation and/or reattribution of several contributions. Please amend your report to disclose the proper format for redesignations and/or reattributions. The first entry must disclose, as a **memo entry**, the information for the contribution as it was originally reported; the second entry must disclose, as a **memo entry**, the information as it has been redesignated or reattributed, including the date the redesignation or reattribution documentation was made/received by the committee (11 CFR §104.8(d)(2), (3), and (4)). The Committee should also provide the Commission with a copy of the signed documentation. See the attached sample of properly reported redesignations.

An adequate response must be received at the Commission by April 17, 2002. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. **Requests for extensions of time in which to respond will not be considered.** Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of

the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions related to this matter, please contact Edward Ryan on our toll-free number (800) 424-9530 (at the prompt press 1, then press 2 to reach the Reports Analysis Division) or our local number (202) 694-1130.

Sincerely,

A handwritten signature in dark ink, appearing to read "John D. Gibson", with a stylized flourish at the end.

John D. Gibson
Assistant Staff Director
Reports Analysis Division

